

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions and listings of claims in the application:

- 1-19. (Cancelled)
20. (New) An oil for metal working, comprising  
a triester of fatty acids and glycerin of no less than 45.75% by mass based on a total amount of the oil,  
wherein the content of oleic acid in the fatty acids is 64-80% by mass and the content of linoleic acid in the fatty acids is 8-20 % by mass, based on the total amount of the fatty acids; and  
wherein the triester has a kinematic viscosity at 40 °C of 5-75 mm<sup>2</sup>/s, and a total degree of unsaturation of no greater than 0.26;  
a phosphoric acid ester of 0.05-5% by mass based on the total amount of the oil;  
and  
a sulfidized ester of 0.1-20% by mass based on the total amount of the oil.
21. (New) The oil for metal working according to claim 20, further comprising a hydrocarbon oil.
22. (New) The oil for metal working according to claim 20, wherein a content of C1-C16 fatty acids in the fatty acids is 0.1 - 30% by mass based on the total amount of the fatty acids.

23. (New) The oil for metal working according to claim 20, wherein a content of C6-C16 fatty acids in the fatty acids is 0.1 - 30% by mass based on the total amount of the fatty acids.

24. (New) The oil for metal working according to claim 20, further comprising a diester.

25. (New) The oil for metal working according to claim 20, being used as a cutting oil, a grinding oil or a roll forming oil.

26. (New) The oil for metal working according to claim 20, being used as a metal working oil for heavy machining, a metal working oil for difficult machining or a metal working oil for machining of difficult-to-cut materials and/or difficult-to-grind materials.

27. (New) The oil for metal working according to claim 20, being used as an oil for metal working with a minimal quantity lubricant system.